Scott II-27-48,004-A11-46.

Dept (194 7) Department.

Ms. SERIES.

G.O. NO. 680

Dated 21st February 1947.

[Despatch Abstract.]

ESTABLISHMENT - Industries - Departmental Consturction of buildings for the sericulture section and the Government Silk Filatures, Kollegal - Cost of special staff - Debit - Instructions issued.

C.F. 32.

In reply, please quote number, date and short title.

Industries and Commerce DEPARTMENT.

Received *Registered*

From (Name) A.Khaleeli Esq., I.C.S. 6w-79037 DI/46
19.10.46

(Designation) Director of Industries and Commerce,

Post Box ---, (Station) Madras.

Telegraphic Address

To

The Secretary to Government,
Development Department, Madras.

No. 305-Cons/45 *dated* 14th October 1946.

Sir,

*Sub: Establishment - Industries - Sericulture - Silk Filatures at Kollegal - Construction of buildings etc. Special staff for construction - Cost - Debit regarding.

--

ENCLOSURES

SPARE COPIES

While according sanction for the construction of Government Silk Filatures at Kollegal, Government ordered in G.O.No.Ms.(M) 378 Development dated 3rd October 1942, that the erection and equipment of the filature would be undertaken by the Madras Government, that no centage charges would be recovered for the supervision of the construction of buildings or of the provision of equipment but the cost of any special staff exclusively employed for the purpose would be charged to the estimates of the filature. Accordingly the cost of the Special staff engaged on the construction work was debited to the Government Silk Filature, Kollegal, under the head "Special staff for construction". But when the construction of Government Silk Filature buildings was in progress, construction of buildings for the Kollegal Silk Filatures and Sericultural Section had also to be taken up on hand. It was therefore ordered in G.O.No.Ms.4173 dated 21-12-43 and subsequent orders, that the expenditure on account of the Special Staff should be allocated in consultation with the Accountant-General to the different schemes placed in charge of the staff in proportion to the value of works.

The Government Silk Filatures, Kollegal was transferred to the Provincial Government with effect from 1-9-45 and the expenditure under Special staff for construction from 1942-43 to 31-8-45 was accordingly allocated to the several works in the Government Silk Filature, Kollegal and other buildings constructed for the Kollegal Silk Filatures and Sericultural Section in proportion to the value of the buildings. Necessary debit has also been raised by the Accountant-General, Madras against the Central Government for the expenditure incurred for the Government Silk Filature including the cost of Special staff up to 31-8-45. The cost of Special staff from 1-9-45 onwards is being allocated in proportion to the value of several buildings.

The works of the Government Silk Filature were pleted by June 1946 and as further works sanctioned Government in G.O.No.Ms.2273, Development dated 10- could not immediately be taken up on hand, the deb of the pay of the Special staff against the Govern Silk Filature was discontinued from 1-8-46, and

P.T.O.

C.F. 32.

In reply, please quote number, date and short title.

Industries and Commerce DEPARTMENT.

Received *Registered*

From (Name) A.Khaleeli Esq., I.C.S. 6w 73037 DI/46 19.10.46

(Designation) Director of Industries and Commerce,

Post Box , (Station) Madras.

Telegraphic Address

To

The Secretary to Government,
Development Department, Madras.

No 305-Cons/45 *dated* 14th October 1946.

Sir,

*Sub: Establishment - Industries - Sericulture - Silk Filatures at Kollegal - Construction of buildings etc. Special staff for construction - Cost - Debit regarding.

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ENCLOSURES

SPARE COPIES

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The works of the Government Silk Filature were completed by June 1946 and as further works sanctioned by Government in G.O.No.Ms.2273, Development dated 10-6-46 could not immediately be taken up on hand, the debiting of the pay of the Special staff against the Government Silk Filature was discontinued from 1-8-46, and the same

P.T.O.

was debited to '43.a.Industries - J.Sericulture - J.3. Propagation and supply of disease free seeds' under which head the estimates were sanctioned. As the Government Silk Filature works related to His Majesty's Government, the actual cost of Special staff was ordered to be charged to the estimates in lieu of centage charges, and this procedure was followed till their completion. But the buildings now under construction are purely provincial and so the question of charging any centage charges or of debiting the cost of the special staff to the work will not arise in this case. If, as per orders of the Government the cost of the Special staff, besides the cost of the work charged Establishment is also to be debited to the works concerned , the value of the buildings constructed by this department will not be on a par with that of the Public Works Department and will show a value in excess of similar buildings constructed by them. In the case of the Public Works Department it is understood that the pay of the work charged Establishment only is charged and the cost of the regular establishment is not added to the works. In order to avoid the anamoly and in view of the fact that the cost of the Special staff, whether it is charged to the estimates or debited under a separate sub head, is ultimately debited to the head "43.a.Industries - a.J.Sericulture", it is suggested that the cost of the Special Staff for construction may be debited to the general head of account under "43.a.Industries-A.J. Sericulture - Special staff for construction".

As regards the construction works to be undertaken further for the Government Silk Filatures, which is a Commercial concern, it is suggested that centage charges may be levied on the total cost of the works based on the rates fixed in Appendix 7 of the P.W.A. Code.

I request early orders.

I. Gopalan

for Director of Industries and Commerce.

C.V./15-11.

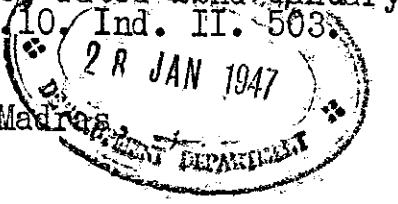
Endt. No. 79007 II/46-2 dt/15.11.46.

Referred to the A.G., Madras for urgent remarks.

To The A.G., Madras.

9656 D 1/42

Office of the Accountant General, Madras,
Fort St. George, dated 22nd January 1947,
No. T.10, Ind. II. 503.



To
The Secretary to the Government of Madras,
Development Department,
Madras.

Subject: Debit head for the cost of special staff sanctioned for the Government Silk Filatures, Kollegal after it ceased to be a Government of India concern i.e. from 1-8-46.

With reference to your Endt. No. 79007-D1/46-2 dated 15-11-1946, forwarding for the remarks copy of letter No. 305/Cons/45 dated 14th October 1946 from the Director of Industries and Commerce, on the subject indicated above, I have the honour to state that it is not clear on what work the special staff originally sanctioned for the Government Silk Filatures, Kollegal is now engaged actually. As the cost of the staff is debited to "43-Industries-J. Sericulture", it is presumed that the staff is engaged mainly, if not solely, on works relating to sericulture.

2. If the staff is employed on other works pertaining to Provincial Government Schemes only there is no need for any adjustment in accounts of the cost of the staff to the works concerned as even in the P.W.D. the cost of the General staff other than work charged establishment is not added on to the estimate of the work. However, if the Government silk filatures

Kollegal, has been declared to be a commercial concern or if such a course is considered necessary for the purpose of ascertaining the correct cost of the working of the filatures, there is no objection to the charges on account of the services of the special staff being recovered on the analogy of Rules (b) iii of Appendix 7 of the Madras Public Works Account Code.

I have the honour to be,
Sir,
Your obedient Servant,

tpr.

Assistant Accounts Officer.

Pl issue & docket 28/25/2
Spd 21.247

C.F. 16.
Dy Dept

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT :— Establishment — Industries — Deptal Construction of buildings for the Sericultural section and the G.S.F. Kullegal — Cost of Special Staff. Debit — Instructions issued

READ AGAIN G.O.No 378 (M) dated M.S. Dev Dpt 3.10.42
" " G.O.No 4173, M.J. Dev Dpt 21.12.43

READ ALSO :—
(1) No. 79007 D1/46 From the D.Dte Lr.No 305 No.Cons/45 dated 14.10.1946
" " " Ag Lr.No J/10 Ind II/503 dated 22-1-47
" " " " " 19

Order Ms. No. 680, dated 21st February 1947

In modification of the orders issued in para 4 of G.O.No 4173 Dev Dpt 21.12.43 the Govt direct that the cost of the Special Staff employed in the Dept of Industries and Commerce for the construction of buildings for the Sericultural section and the G.S.F. Kullegal should be debited to a new Sub-head of 2, 43-A-Industries - Industries - Sericulture" = Special staff for construction" appropriated "Special staff for construction" under "

2. Centage charges at the rates prescribed in P.W.D. Accts Code should be levied when the Special Staff undertakes Construction works for the G.S.F. Kullegal and such recovery should be taken in reduction of charges under this new Sub-head mentioned in para 1 above.

The Dte 5-2-47 Spd 5-2-47 AM 5-2-47

Sd. G. Thurgai
For Dte

Copy for Sl 5/2/47
One Sp copy.

No. F.10B.Ind.IV/162 Madras 23rd Sept. 1947.

FROM

25 SEP 1947 91861

THE ACCOUNTANT-GENERAL, MADRAS,

To

DEVELOPMENT DEPARTMENT

The Secretary to Government
of Madras
Development Department,
Fort St.George

Subject :—

Sub:- Departmental construction of buildings for Government Silk Filatures, Kollegal-cost of special staff-Recovery of-Opening of new head under which to accommodate recovery

---

I have the honour to invite a reference to G.O. Ms. No. 680 Development dated 21st February, 1947 and to request to be informed of the head of account under which the recovery mentioned in para 2 of the G.O. is to be credited. It is suggested that the recoveries may be shown under a separate sub head of appropriation 'Charges recoverable etc.' in conformity with Finance Department B.G. G.O. No. 642 MS dated 25th August, 1947.

I have the honour to be,
Sir,
Your obedient servant,

Assistant Accounts Officer

avr

Development Department. (DI)

Memorandum No. 91861 DI/47-2 Dated 10-10-47.

Sub: Industries - Sericulture - Departmental Constructions of buildings for the Government Silk Filatures, Kollegal Recovery of Centage charges - Exhibition under a new sub-head of appropriation.

Ref: G.O.No.680 Ms.Dev. dated 21-2-47.
G.O.No.642 Ms.Fin.B.G. dated 25-8-47.
From the Accountant General No.T.10 B.Ind.IV.162 dated 23-9-47.

The centage charges mentioned in para 2 of G.O. 680 Ms. Dev. dated 21-2-47 recoverable from the G.S.F., Kollegal, in respect of the services of the special staff utilised for the construction of buildings for the G.S.F. Kollegal should be shown under a new sub-head of appropriation "Charges recoverable from Governments, Departments, etc.," under "43-Industries - Industries - J.Sericulture."

To the D.I.&.C.,
To the Accountant General through Finance Deptt.,
Copy to S.F.

Office of the Accountant General, Madras

GOVERNMENT OF INDIA.

No. T10B. 9nd. IV 192 Department.

Dated the 28th October 1947.

Subject:— Departmental Constrn. Party at Kolhapur - Claim for Rs. 10346-4-0 for Lost Silk Flannel, Cost of Spl. staff - Recovery of - opening of new head to authorise the recovery.

The undersigned is directed to invite attention to the communication noted in the margin and to request the favour of an early reply.

No. T10B 9ndIV162 dated 23-9-47

~~that the return of the file be expedited~~ ~~enquire how the case stands~~

N. R. Pillay
for Asst. Accounts Officer

S. 10.

MFP—1982 S&P—6772—(M-873)—29-10-45—800,000.

12

ON HIS MAJESTY'S SERVICE.

To

The Asst. Secretary to Development
Department,
Govt. of Madras;

MADRAS.

Plinth Secn. No 42/171+1

DE V DEPT

Memo No 103164 DT(4)-2 dt 15-11-47.

Sub: Industries – Sericulture – Departmental Construction of buildings for the C.S.F. Kollegal – Recovery of centage charges – Exhibition under a new sub-head of appropriation

Ref: From the A.G. No T103 Ind IV 192 dt 21-10-47.

Orders on the above subject were issued in Govt Memo No 91861 DT(4)-2 dt 10-10-47. A Copy thereof is enclosed

To the A.G. with Copy of p 9 of (B) (11-11-47)

15.11.47

Sub: Establishment - Industries - Sericulture - Silk Filatures at Kollegal - Construction of buildings for Sericultural Staff - Special staff for construction - Debit of expenditure.

Ref: From the DIsE, No 305 Const/48 dated 14.10.44.

To h.s.

Please see the letter of the DIsE at pp 1-2 cf.

A special staff of P.W.D Supervisors with ministerial and menial staff to work under them was employed in the Dept of Industries & Commerce to be in charge of the Construction of buildings etc for the Silk Filatures at Kollegal and for the Sericultural Seed Farm at Hosur vide G.O. No 4173 Dev dated 21.12.43, instructions were issued as to the method of debit of the expenditure relating to this special staff. For the reasons set out in the letter at pp 1-2 cf, the DIsE suggests that the orders in the G.O. cited above be modified to the following effect:—

(a) a new debit head may be opened under "43.a. Industries - Sericulture" to record the cost of the Special staff for Construction — Vide B on p 2 cf; and

(b) Centages charges be levied in respect of the Construction works of the Govt Silk Filatures, Kollegal at the rates specified in Appendix 7 of the P.W.A Code.

The following remarks appear called for on the above proposals:

(a) above: The reasons adduced by the DIsE for the proposal are set out at A on pp 2 cf. Construction work, departmentally, is not a normal feature of the Dept of Industries & Commerce. For special reasons like the need for speed during the period of the war, efficient and economical supervision by a special staff, etc, the special staff was employed and the cost thereof was allocated to the Capital expenditure on such work. The reference in pp 1 and

Separate

Cost on each work. [Recording of the cost on the Special staff might not be helpful to indicate the total actual outlay on each building constructed under departmental supervision [Obviously the suggestion of the D.I.G. calls for no special comment. P.W.D. & Fin. may kindly advise as to the propriety of the procedure suggested by the D.I.G. and on the opening of a new detailed head.]

(b) on p. 1 above: The Govt Silk Farms is a State Trading Concern. Apparently, the suggestion of the D.I.G. at C on p 2 cf is unobjectionable. Fin may advise in the matter.

The case may be sent to P.W.D & Fin Depts for remarks, on the points indicated above.

A.M. 26-10-46 — P.W.D. | Finance.

D.I.G. 26.10.46

Dir Ind NO 79007 D1/46

28.10.46

PWD C

ASST. SECRETARY TO GOVT. 6430 29 OCT 1946 6263 PUBLIC WORKS DEPARTMENT

The building works relating to Govt silk filatures at Kollegal & Kollegal silk filatures were carried out departmentally by the Industries dept with the aid of a special staff and supervised by the Industrial Engineer. The PWD had had no hand in the works. As the cost of the staff was recoverable from the central Govt the expdr was debited under a separate head "Special staff for construction". The Govt silk filatures Kollegal having been transferred to the Prod Govt the D.I.G has raised the question of (1) debiting the cost of the special staff to a separate head of account under "43 a Industries" & (2) levying centage charges according to the rules in the P.W.A code for work done for the Govt silk filatures. and this dept's advice is sought for on the two points.

Dr 1 2 Cf.

C on p 2 Cf.

(1) Debiting of cost. In the P.W.D, only the ~~cost~~ cost of the work charged establishment

is debited to the estimate; the cost of the special P.W.D. staff employed for the execution of the work is debited to the general head "Establishment" under "50 civil works" on the same analogy this dept need not object to the cost of the special staff being shown separately under "43 a Industries"

(2) Centage charges. Of the staff executes works required for the Prod. Cost the cost of which is debitable to "43 a Industries" there is no necessity to levy centage charges for the works. If they execute the works for the Central Govt (or Commercial or State trading concerns) the levy of centage charges according to the rules in the P.W.D. code may be accepted in this dept.

With the above remarks this file may be passed on to Fin.

8/11/46 — dlc — Fin 1.11.46

W.D.U.O. 6430 C/46-1
1-11-46

Finance (Accounts A)

The notes from page 1 above may be perused. This department may agree with the views of P.W.D. above. Development may, however, be requested to consult the Accountant-General in the matter, if the proposal (of appropriating Special Staff for continuation" millions) to opening of a new Sub-Head under 43 Industries "Special Staff" for the debit of the pay of the Cost of special staff for Constructions

59784
Through B.C.D.
Art 27 of the Madras Audit Code, VAT
Expdr 8/11/46
Fin 8/11/46
9-11-46
Dev.
8/11/46
KPV 11.11.46

Fin WS 9784 AA-1
11.11.46.

86750

Dev dept

To P.W.D. & Finance: Notes above may be perused. With reference to 'H' above, a draft endorsement on p 2 C/f is submitted for approval.

14/11/46 — 14.11.46 — 15.11.46

Issued as G.O. No 7900 P.W./41 : Dev
15/11

From the A.G. Lr. No. F 10 9 vol II 5[illegible] dt.
22.1.47

To US

Please see the AG's reply at pp 3-4 CF to the endt on p 2 CF.

With reference to 'A' on p 3 CF, it is submitted that the presumption of the AG that the Special Staff in question are employed mainly in the Construction of buildings of the Sericultural Section and the G.S.F. Kollegal

It would appear that the A G has no objection to the proposal of the Dept. in 'B' and 'C' on p 2 C.F. A draft order is submitted below for approval. Fin may see before issue.

BJ 5247 5-2-47

AM 5-2-47 Fin.

Dev ho 7900 dt 4.6
6.2.47

Finance (Accounts-A)

[Previous Finance note at page 3 above.]

The letter from the Accountant General, Madras at pages 3-4 C.F., the further notes of Development above and the draft order below may be perused.

2. According to Article 75 of Madras Account Code Volume I, the recoveries by one department from another department should be treated as deduction from the gross expenditure. In this case, the centage charges recoverable at the rates prescribed in P.W.D. Account Code should be treated as deduction from the gross expenditure on Special Staff under the head "43. a. Industries. J. seri-culture-Special staff for construction", whenever the special staff undertakes construction works for the G.S.F.Kollegal. Development may be requested to amplify para 2 of the draft order accordingly.

ASST. SECRETARY TO GOVT. 4049. 6 - FEB 1947 FINANCE DEPARTMENT

Bwp 24.2 (not put up) Com. Acc.

para 2, of the draft below

B w p: 15901

Recs AW 12-2-47.

Zw 13/2/47 Accs RRN 14.2.47 Dev. Thro' BG 12.2.47

Fin 7049 dt

To A.S.

Please see the note of Dy. Dept at p 4 above. for orders. Draft order below may now

Amendments as indicated by Dy. Dept. pencil

be issued, as amended.

A26
18.2.47

Dy
22.2.47

[Issued as GO No 6 for DEW/21.2.47]

GO sent for issue

dr
21.2.47

clear

DE VDKH

Memo No 91861 IT(41)- dt

Sub: Industries – Sericulture – Departmental Construction of buildings for the G.S.F., Kollegal – Recovery of centage charges Exhibition under a new sub-head of appropriation.

Ref (i) G.O. No 680 Ms Dev dt 21-2-41.
(ii) G.O. No 642 Ms dt 25-8-41.
(iii) from the A.h. No T10 B Ind IV 162 dt 23 9 41

The centage charges ~~ordered to be recovered~~ mentioned in para 2 recoverable from the G.S.F.M. of G.O. 680 Ms Dev dt 21-2-41 ~~in connection~~ in respect of the services of the special staff within for the construction of buildings for the G.S.F. Kollegal should be shown under a new sub head of appropriation "Charges recoverable from Local Governments, departments etc" ~~under 43 Industries – Industries~~ Sericulture.

To the Dte.
- in Allocation Dft (A 279 41) Dft 27941
Copy B.S.F.

AM 29-9-41

Noh Please see the A.G's letter a ref. (G.S.F. Kollegal is a State Trading concern.) ~~Delegate to obtain~~ A draft memo is submitted above for

incorporating the suggestions of A.G. as per I.C. note.

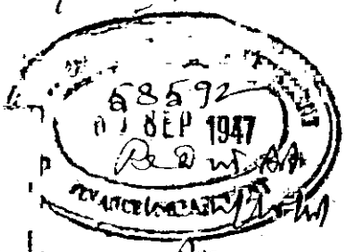
approved/ ~~put up~~ Fin may see BC. for acceptance of the draft memo above.

T (27.9.47)
Asst
28.9.47

AM
29.9.47

Fin.

Dev. No. 9188-DI/47-1
(29.9.47)



Finance (A.I)

The draft Memo. overleaf as finally put up by Dept. is not in conformity with the instructions issued in the file at (N). It may be amended or modified as proposed.

Subject to the above remarks, the draft may be accepted.

PW 6/10/47

RL 6.10.47

AFr

Esq 6.10.47

Yes. "Clearance is also necessary in addition to "Special staff for control".

Through B.G.
7/10/47

Fin U.O. No. 58592-AF/47 dt. 6.X.47

T.O.A.S

Dev. I Dept.

Please see the note above (96585-Dev(N)) A clean copy of the draft memo overleaf as amended by Finance is submitted for approval. ~~For orders of Cabinet (if necessary must issue)~~ After issue, the papers may be added to G.O. No 680-Dev dt 21-2-47.

T (8.10.47) Asst 8.10.47

CPR 9.10.47

No. T.10.B.Ind.IV.242 **Office of the Accountant-General, Madras,**

117170

Dated 26th November 19 47

Enclosures.

FROM

THE ACCOUNTANT-GENERAL,

MADRAS,

To

The Secretary to the Government of Madras,
Development Department.

SIR,

Subject:- Departmental construction of buildings for Government Silk Filatures, Kollegal cost of special staff- Recovery of opening of new head under which to accommadate the receipts on account of recovery.

--

I have the honour to invite a reference to this office T.10.B.Ind.IV.162 dated 23-9-47 on the subject indicated above and to enquire when a reply to it may be expected in this office.

I have the honour to be,
sir,
Your obedient servant

Assistant Accounts Officer.

T.R.R

2. Plinth 2.12 23/3/47

DEV DEPT

Memo No 117120 DD(4)-1 dt 2.12.47

Subj: Industries – Sericulture – Departmental Construction of buildings for the G.S.F., Kollegal – Recovery of Centage charges – Exhibition under a new sub-head of appropriation

Ref: From the A.G. No T10 B and A 4-2442 dt 26.11.47

Orders in Letter No T10.B.and W 162 dt 23-9-47 of the A.G were issued in Cork Memo No 91861 DD(4)-2 dt 10-10-47. A Copy of the Memo was forwarded with reply to A.G's No T10B.Ind.IV 192 dated 21.10.47. Another copy is enclosed herein.

To the A.G with Copy of Memo

CAF 2.12.47

DAR 1.12.47